

## **Brandon Remembrance Playing Fields**

### **Report of the Trustees**

**for the year ended 28th February 2025**

The trustees present their report with the financial statements of the charity for the year ended 28th February 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

304865

#### **Principal address**

45 High Street  
Methwold  
Thetford  
Norfolk  
IP26 4NX

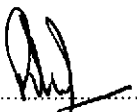
#### **Trustees**

Mr P Wright (resigned 17.6.24)  
Mr D Arnold  
Mr P T MacLoughlin  
Mr D Palmer (appointed 17.6.24)  
Mr J Kennedy (appointed 16.5.24)  
Mr A Calvert (appointed 21.1.25)  
Mr F Balaam  
Mr M Marriott  
Mr V Lukaniuk  
Mr M C Skinner (appointed 16.5.24)  
Mrs L Challiss (appointed 17.2.25)  
Mr A Coulson (appointed 17.6.24)  
Mrs S Smith (appointed 17.6.24)  
Mr D Cronin (appointed 17.6.24)

#### **Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on ..... and signed on its behalf by:

 24/4/25  
.....  
Mr P T MacLoughlin - Trustee

REGISTERED CHARITY NUMBER: 304865

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 28th February 2025  
for  
Brandon Remembrance Playing Fields

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
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**Brandon Remembrance Playing Fields**

**Contents of the Financial Statements  
for the year ended 28th February 2025**

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**Brandon Remembrance Playing Fields**

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**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr P T MacLoughlin - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Remembrance Playing Fields**

**Independent examiner's report to the trustees of Brandon Remembrance Playing Fields**

I report to the charity trustees on my examination of the accounts of Brandon Remembrance Playing Fields (the Trust) for the year ended 28th February 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Patrick Smith FCCA

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Date: .....

**Brandon Remembrance Playing Fields**

**Statement of Financial Activities**  
**for the year ended 28th February 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>45,931</b>	<b>39,181</b>
Investment income	2	<b><u>2,253</u></b>	<b><u>1,712</u></b>
<b>Total</b>		<b><u>48,184</u></b>	<b><u>40,893</u></b>
 <b>EXPENDITURE ON</b>			
Charitable activities			
General		<b><u>43,253</u></b>	<b><u>39,863</u></b>
 <b>NET INCOME</b>		<b>4,931</b>	<b>1,030</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b><u>33,744</u></b>	<b><u>32,714</u></b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>38,675</u></b>	<b><u>33,744</u></b>

The notes form part of these financial statements

**Brandon Remembrance Playing Fields**

**Balance Sheet**

**28th February 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>3,967</b>	5,764
Social investments	7	<b><u>2,753</u></b>	<u>2,716</u>
		<b>6,720</b>	8,480
<b>CURRENT ASSETS</b>			
Debtors	8	<b>6,111</b>	5,958
Cash at bank		<b><u>29,918</u></b>	<u>23,403</u>
		<b>36,029</b>	29,361
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(4,074)</b>	(4,097)
<b>NET CURRENT ASSETS</b>		<b><u>31,955</u></b>	<u>25,264</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>38,675</b>	33,744
<b>NET ASSETS</b>		<b><u>38,675</u></b>	<u>33,744</u>
<b>FUNDS</b>	10		
Unrestricted funds		<b><u>38,675</u></b>	<u>33,744</u>
<b>TOTAL FUNDS</b>		<b><u>38,675</u></b>	<u>33,744</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr P T MacLoughlin - Trustee

The notes form part of these financial statements

**Brandon Remembrance Playing Fields**

**Notes to the Financial Statements**  
**for the year ended 28th February 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Brandon Remembrance Playing Fields**

**Notes to the Financial Statements - continued**  
**for the year ended 28th February 2025**

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Rental income	1,873	1,385
Bank interest and dividends	343	105
Unrealised gain on investments	37	222
	<u>2,253</u>	<u>1,712</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28th February 2025 nor for the year ended 29th February 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28th February 2025 nor for the year ended 29th February 2024.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	39,181
Investment income	<u>1,712</u>
<b>Total</b>	<u>40,893</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
General	<u>39,863</u>
<b>NET INCOME</b>	1,030
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	32,714

**Brandon Remembrance Playing Fields**

**Notes to the Financial Statements - continued  
for the year ended 28th February 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

**33,744**

**6. TANGIBLE FIXED ASSETS**

Plant and  
machinery  
£

**COST**

At 1st March 2024 and 28th February 2025

**25,976**

**DEPRECIATION**

At 1st March 2024

**20,212**

Charge for year

**1,797**

At 28th February 2025

**22,009**

**NET BOOK VALUE**

At 28th February 2025

**3,967**

At 29th February 2024

**5,764**

**7. SOCIAL INVESTMENTS**

This represents the Charity's investment in COIF Charities Investment Fund - Income Units. The value shown is the market value at the balance sheet date.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**2025**

**2024**

**£**

**£**

Trade debtors

**5,102**

**5,030**

Prepayments

**1,009**

**928**

**6,111**

**5,958**

**Brandon Remembrance Playing Fields**

**Notes to the Financial Statements - continued  
for the year ended 28th February 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	<u>4,074</u>	<u>4,097</u>

**10. MOVEMENT IN FUNDS**

	At 1.3.24 £	Net movement in funds £	At 28.2.25 £
<b>Unrestricted funds</b>			
General fund	33,744	4,931	38,675
<b>TOTAL FUNDS</b>	<u>33,744</u>	<u>4,931</u>	<u>38,675</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,184	(43,253)	4,931
<b>TOTAL FUNDS</b>	<u>48,184</u>	<u>(43,253)</u>	<u>4,931</u>

**Comparatives for movement in funds**

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
<b>Unrestricted funds</b>			
General fund	32,714	1,030	33,744
<b>TOTAL FUNDS</b>	<u>32,714</u>	<u>1,030</u>	<u>33,744</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,893	(39,863)	1,030
<b>TOTAL FUNDS</b>	<u>40,893</u>	<u>(39,863)</u>	<u>1,030</u>

**Brandon Remembrance Playing Fields**

**Notes to the Financial Statements - continued**  
**for the year ended 28th February 2025**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	At 28.2.25 £
<b>Unrestricted funds</b>			
General fund	32,714	5,961	38,675
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>32,714</u>	<u>5,961</u>	<u>38,675</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,077	(83,116)	5,961
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>89,077</u>	<u>(83,116)</u>	<u>5,961</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28th February 2025.

**Brandon Remembrance Playing Fields**

**Detailed Statement of Financial Activities**  
**for the year ended 28th February 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Town Council	40,572	34,000
Levies	4,198	4,044
Other income	<u>1,161</u>	<u>1,137</u>
	45,931	39,181
<b>Investment income</b>		
Rental income	1,873	1,385
Bank interest and dividends	343	105
Unrealised gain on investments	<u>37</u>	<u>222</u>
	2,253	1,712
<b>Total incoming resources</b>	48,184	40,893
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries and NI	28,601	28,008
Pensions	559	541
Fuel and oil	745	878
Insurance	1,597	1,477
Utilities	259	266
Professional fees	1,470	1,076
Sundry expenses	92	25
Grounds maintenance	3,425	3,910
Building and equipment repairs	4,708	1,885
Plant and machinery depn	<u>1,797</u>	<u>1,797</u>
	43,253	39,863
<b>Total resources expended</b>	43,253	39,863
<b>Net income</b>	<u>4,931</u>	<u>1,030</u>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of  
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Date: 14/5/25